

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
	:	Examiner: Jill E. Culler
TETSUYO OHASHI ET AL.)	
	:	Group Art Unit: 2854
Application No.: 10/824,411)	
	:	Confirmation No.: 6468
Filed: April 15, 2004)	
	:	
For: BOTH-SIDE RECORDING APPARATUS)	March 12, 2007

Mail Stop Issue Fee
COMMISSIONER FOR PATENTS
P.O. Box 1450
Alexandria, Virginia 22313-1450

AMENDMENT UNDER RULE 1.312

Sir:

Applicants, having received a Notice of Allowance and Fee(s) Due form
(PTOL-85) dated February 28, 2007, respectfully submit the following amendments and remarks.